DOCUMENT RESUME

ED 117 825 EA 007 882

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TITLE Cost Accounting and Accountability: One Approach.
PUB DATE Jan 76
NOTE 23p.

EDRS PRICE MF-$0.83 HC-$1.67 Plus Postage
DESCRIPTORS Accountability; Accounting; Cost Effectiveness; Elementary Secondary Education; *Management Systems; *Models; *Program Descriptions; Records (Forms); *School Accounting; Systems Approach; *Systems Development
IDENTIFIERS *Daily Event Record

ABSTRACT

This paper outlines an approach designed to provide an accurate and efficient cost accounting system for use in schools and other social service organizations. In his discussion, the author presents a detailed step-by-step description of how to establish, plan, and operate the system. The basic element of the system is the Daily Event Record (DER), on which each staff member records how much time he devoted to different activities during the day. Appendix A contains a list of code numbers used on the DER to record different activities; Appendix B defines each of the activities represented by the code numbers; and Appendixes C, D, E, and F present samples of the DER and other forms designed to consolidate and summarize data from a number of individual DERs. (JG)

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COST ACCOUNTING AND ACCOUNTABILITY:

ONE APPROACH

by

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January 1976

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EA 007 882

Preface

The field test efforts for the specific information contained in this paper should be credited to the staffs of the Fargo and West Fargo, N.D. Headstart. Their names are listed as follows for partial recognition. Without this staff, this paper would not be in existence.

Joan Whaley, Director
Marcia Anderson, Teacher
Julie Burt, Teacher
Esther Larson, Teacher
Sharon Rezac, Teacher
Barbara Kasprick, Aide
Diana Marks, Aide
Dorothy Montplaisir, Aide
Cheryl Stanley, Aide
Fran Schindler, Teacher Aide
Pennie Hatlestad, Language Specialist & Handicapped Resource Coordinator
Kathleen Rudd, Language Specialist
Julianne H. Littlefield, Paraprofessional (Handicapped)
Lois Sorgen, Paraprofessional (Handicapped)
Sharon Rieb, Tutor
Donna Rosenkranz, Parent Coordinator & Social Service Aide
Jean Hust, Van Driver
Joan Marek, Cook
Kathy Rasmusser, Cook
Katherine L. Helgeland, Custodian
Phoebe Tomlinson, Health Coordinator and Paraprofessional (Handicapped)

This paper outlines one approach which can provide accurate and efficient cost accounting. This in turn can provide true fiscal and program accountability. Many of the ideas in this paper should be credited to the work of Sound View Throggs MHC Bronx, New York, Westside MHC, San Francisco, Prairie View MHC, Newton Kansas, Eastern Pennsylvania Psychiatric Institute and particularly the Southeast Mental Health and Retardation Center in Fargo, ND, and the staff of the SECAA - Headstart, Fargo and West Fargo, ND.

Accountability in this paper is viewed as the capacity to achieve effective and efficient results with a given expenditure of resources. It is an attempt to relate cost and benefit. In the development and implementation of this one approach to accountability the following elements were considered:

1. What service costs reflect the amount of service effort and resources expanded in behalf of specific individuals and groups under specific conditions.
2. How and where are resources utilized.
3. What tasks/activity/functions occur that constitute specific program components.
4. What information; data and relative costs are needed for administrative and programmatic decision making.
5. What information can rapidly recorded and tabulated.
6. How do we determine the number of people served.
7. How do we determine the number of people helped.
8. What data needs to be acquired to set standards and to measure performance against.
9. What data is needed to determine resource requirements.
10. What will provide continuous flexible feedback system to staff on time and resource utilizations.

11. What will provide a supervisory monitoring system.

The following steps outline the procedures on how to establish, plan and interpret one accountability system:

STEP 1:

Identify "all" tasks, activities and events that consume staff or personnel time. Make this listing as extensive and detailed as possible. Once a listing is made classify individual tasks, activities and functions under "broad system categories" as found in the Code List and Coding (Appendix A). The broad "system" categories may be divided into: 1) Systems Entry, 2) Direct Services, 3) Screening Assessment/Evaluation, 4) Intra-Organizational Services, 5) Community Services, 6) Nutrition Program and, 7) others deemed appropriate to a particular situation. The category codes, definitions and broad "systems" discussed in this paper were designed for and utilized by Headstart Centers but with minor modifications can be used in the public school, children's treatment centers, day care centers, etc...

STEP 2:

Once activities, tasks and events are clearly delineated and grouped under a broad "system," they should be coded. The code numbering is arbitrary.

STEP 3:

Once code numbers are assigned it is imperative that staff by concensus define each of the code categories (Appendix B for Definition of Activity/Tasks/ Functions Codes). This will allow all staff to utilize the same frame of reference for interpretation and consequently coding their Daily Event Record sheets (Appendix C).

STEP 4:

In order to collect the appropriate information and data, it's necessary that a Daily Even Record be used (Appendix C). In setting up the form, it should be made as simple as possible. It is suggested that the DER form found in Appendix C be used initially. It should be modified as deemed appropriate to meet specific needs.

STEP 5:

When the DER is in an acceptable form it should be utilized as follows:

1. Consumer Name/Memorandum column: LIst the name of the person you had contact with (i.e., Jack Samuels) or the activity/task/function that you carried out (i.e., cleaned room, etc...). Notations should be as brief as possible.
2. Consumer No./other column: Indicate how many were involved in activity/task/function, i.e., 40 (talked to a Kiwanis group and 40 persons attended.) If a specific individual is mentioned, i.e., Jack Samuels, and he is in your program and he has a number assigned to him, list that number. If neither of these two broad functions are applicable, leave column blank.
3. Activity Code column: List the code number from the Code List most appropriate for the activity/task/function (i.e., write down 155 in this column if the activity was a parent meeting).
4. Duration column: Write down the closest "guess-timate" to within fifteen (15) minutes for the time invested in a given activity. You may "cluster" time into blocks to reduce the amount of recording and writing necessary (i.e., if you travelled, Code #360, 15 minutes in the morning and you travelled, code #360, 15 minutes in the afternoon, cluster it and write down 30 minutes for Code #360.)

5. Location column: Please note location in which the activity is occurring. A code number should be placed here reflecting specific location. Any predetermined arbitrary number coding could be used (i.e., 1 for City X, 2 for County Z, etc...).

6. Special Project column: This should be used to allow staff the capability of retrieving detailed information about projects or types of services which cross the usual event category, organizational unit, etc.... Suppose that someday you want to monitor everything you do in relation to identified handicapped children in your program. Such being the case you assign a special project number and make all staff aware of it. Now anytime anyone does anything with an identified handicapped child they use that number in addition to the other routine information.

7. The upper portion of the DER should be completed as appropriate.

STEP 6:

It is required that the DER be submitted on a daily basis and be as complete as possible. The DER;s should be given to an identified staff member of the organization who will then have the responsibility for collection, recording, tabulation and feedback activities. The assigned DER manager should at all times be responsible to upper management (i.e., principal in a school, director of Headstart program, etc.)

STEP 7:

The following procedures should be considered for collection, recording, tabulating and feedback:

1. When DER's are received by the DER manager they should be sorted in alphabetical order, by department (if applicable) and by date.

2. If organization desires a detailed breakout report of all codes for each staff, DER data should be recorded on the Detailed Code-Individual Staff Analysis sheet (Appendix D.) Once complete, various tabulations can be made (i.e., totals for month by each code, totals for each day of month, overall total, etc....).
3. If detailed analysis is done (#2 above), a composite across all staff should be made for purpose of feedback and composite analysis. This can be summarized on the Composite DER form (Appendix E).
4. The other option available is to use the Daily Report by Staff for tabulation if #2 is not desired (Appendix F.)
5. If analysis of Special Project codes are required, separate analysis need to be made.
6. It is suggested that all data be accurately transferred and tabulation be made using an adding machine or calculator.

STEP 8:

Once above data is collated and tabulated, it should be duplicated in order to provide feedback to staff.

STEP 9:

It is recommended that the first six month activity of such a system be utilized as a pilot. This will allow ample time in which to achieve sufficient baseline data on which to base future decisions regarding the efficacy of this accountability approach.

STEP 10:

If programs have been collecting progress data on service recipients, one can, but with great caution, attempt to determine cost-benefit ratios. Details will be found in a future paper on Cost/Benefit Analysis.

APPENDIX A

Code List and Coding

SYSTEM ENTRY (10 - 99)

10 Contact
20 Interview
30 Inquiry/Screening/Referral
40 Program Explanation to Potential Clients

DIRECT SERVICES (100 - 199)

100 Parent Conference
105 Parent/Family Counseling
110 Information and Referral
115 Home Visit
120 Collateral Interview
125 Instruction (Individual Child)
126 Instruction (small group of children ≤ 5)
130 Instruction (Group of children) ≥ 6)
135 Instruction (Group of parents) ≥ 2)
136 Instruction (Individual Parent)
140 Observation (Child)
145 Observation (parent)
150 Meal time with children
155 Parent Meeting

SCREENING/ASSESSMENT/EVALUATION (200 - 299)

200 Pre-entry Screening (Individual)
210 Pre-entry Screening (Group)
215 Screening (Individual)
220 Screening (Group)
225 Diagnostic Evaluation
230 Educational Achievement Evaluation
235 Speech/Language Evaluation
240 Hearing/Vision Evaluation
245 Physical Evaluation
250 Dental Evaluation
255 Medical Followup
260 Dental Followup
265 Nutritional Evaluation
270 Teacher-made/criterion reference testing

INTRA-ORGANIZATIONAL SERVICES (300 - 399)

300 Administrative meeting
305 Clinical meeting
310 Staff training/Education meeting
312 Discussion participation
315 Policy Council Meeting
320 Case conference
325 Program Planning
326 Program Evaluation
327 Research
330 Materials preparation (instructional)
331 Materials review (instructional)
332 Materials review/preparation (instructional
333 Curriculum Development
335 Client related administration
340 Program related administration
345 Supervision
346 Meeting with supervisor

350 Writing
355 Record Keeping
356 Bookkeeping
357 Purchasing materials
360 Local travel
361 Out of area travel
362 Sick leave
363 Annual leave/vacation
364 Professional leave
365 Other leave time
366 Other intra-organizational services
368 Room Cleanup

COMMUNITY SERVICES (400 - 499)

400 Client Centered Consultation
405 Non-Client Centered Consultation
410 Public Information Dissemination
415 Educational Workshop
420 Collaboration with other Professionals
425 Meeting with Visitors
430 Meeting with Consultants
435 Technical Assistance/Training
440 Student Supervision
445 Materials Preparation
450 Organizational Meetings
455 Other Community Services

NUTRITION PROGRAM (500 - 599)

500 Nutrition planning/evaluation
510 Food purchasing
520 Food preparation
530 Clean-up

APPENDIX B

DEFINITION FOR ACTIVITY/TASK/FUNCTIONS CODES

Entry system (10-99)

10 Contact: A face to face communication concerning whether programming or other types of services are needed, available, appropriate, and eligible.

20 Interview: A face to face interaction eliciting detailed information necessary for system entrance. Usually of longer duration than inquiry/screening/referral. Basic demographic information is to be collected from these individuals. Individuals reaching this stage have a high probability of becoming eligible for program services.

30 Inquiry/Screening/Referral: Responding to Information Requests — This may be by telephone, by site visit, by correspondence, and any other communication mode.

40 Program Explanation for Potential Clients: — Detailed program explanation to individuals who have completed Code 10 and 20. This precludes immediate entrance into the program.

Direct Services (100-199)

100 Parent Conference: Face to face communication between parent and staff regarding any and all program components.

105 Parent/Family Counseling: Counseling applied to one or more members of the family. This may specifically include mother, spouse, children and other family members. The target of the counseling is the family constellation itself, and not simply the relationship of family members to a specific individual in the program.

110 Information and Referral: Provide appropriate information on direct services and if appropriate, provide the referral to other agencies and individuals which would provide appropriate services to a client and/or his family.

115 Home visit: Provide direct services through home visits. This may take the form of communication, education, counseling, etc.

120 Collateral interview: Contact with persons, relatives or collaborants who are significant members of the individual's constellation of relationships. The focus of the interview is on how the family member or collaborant can relate more helpfully to the specific individual.

126 Instruction (small group of children, 5 or less): — Any type of instruction and/or treatment that reflects small group mode is insignificant.

130 Instruction (group of children): Any group of instruction to six or more individuals.

135 Instruction (group of parents): Provide specific educational and/or treatment services to two or more parents at one time.

136 Instruction (individual parent): Provide education and/or treatment to one individual parent of child who is in program.

140 Observation (child): The observation of a child for a period of time. This observation is to be recorded. Format appropriateness determined by locale.

145 Observation (parent): Observation of the parent irregardless of the situational setting to be recorded and appropriately noted. Situation designation significant.

150 Mealtime with children: Time devoted to children during the primary function of mealtime whose objective is eating.

155 Parent meeting: Organize meeting called to discuss and/or educate parents on specific issues.

Screening/Assessment/Evaluation (200-299)

200 Pre-entry screening (individual): Individual screening prior to child's entrance into the program.

210 Pre-entry screening (group): Screening of groups of children prior to entrance into the program.

215 Screening (individual): Screening of individual children while they are in the program.

220 Screening (group): Screening of groups of children who are presently in the program.

225 Diagnostic evaluation: An extensive evaluation to determine the strengths and weaknesses of child's functioning on which future programming can be implemented.

230 Educational achievement evaluation: Extensive assessment of child's educational achievement of child before, during and after program implementation.

235 Speech-language evaluation: Evaluating the speech and language abilities and deficits of children to assist in programming.

240 Hearing/vision evaluation: Evaluation of hearing and vision modalities to determine appropriate instructional modes.

245 Physical evaluation: Evaluate the physical functioning of child by a physician and/or other medically delegated individual

330 Materials preparation (instructional): The preparation by staff of instructional materials to assist in the implementation of appropriate programs.

331 Materials review/instructional: Review of potential instructional materials which may be considered as a learning activity and/or an exploratory activity for adoption consideration.

332 Materials review/preparation (instructional): Review materials which have been prepared to consider for instructional implementation.

333 Curriculum development: The planning, coordination and implementation of curriculum sequences and/or scopes that are not presently in operation. This may also include the review of existing curricula for revision considerations.

335 Client related administration: Review of case materials, preparation of appropriate records and other administration directly related to individuals being served by program.

340 Program related administration: The review of materials and preparation of appropriate records and other administration related directly to program scope and sequence.

345 Supervision: This category is to be used by supervisor to keep track of his/her time spent in conversation with staff members under his/her coordination and supervision. Content may involve review of performance and continuing negotiation of mutually acceptable task definitions.

346 Meeting with supervisor: Review of performance and continuing negotiation with one's supervisor of mutually acceptable tasks (the supervisee).

350 Writing : Distinguished from dictation in that writing involves activities associated with preparation of speeches, papers for conference, professional meeting, journal articles, grant proposals, etc.

355 Record keeping: Ongoing data maintenance for existing forms and/or records.

356 Bookkeeping: The record keeping of fiscal accounts related to budget management.

357 Purchasing materials: The act of reviewing purchasing options and carry out the act of purchase.

360 Local travel: Program-related travel locally.

361 Out of area travel: All travel outside of geographically defined area to which program is providing services.

250 Dental evaluation: Evaluate child's teeth and gums and recommend appropriate follow up action.

255 Medical follow-up: Follow-up check on recommendations as a result of observations and physical evaluations.

260 Dental follow-up: Follow-up check based on recommendations of dental evaluation

265 Nutritional evaluation: Assess food intake, its quality, contents, and body's response.

270 Teacher made/criterion reference testing: Ongoing assessment designed and implemented by teacher for specific goals and objectives of day to day programming.

Intra-organizational services (300-399)

300 Administrative meeting: A meeting primarily for communication which pertains to departmental and/or institutional maintenance.

305 Clinical meeting: Meeting primarily for communication pertaining to clinical maintenance of individuals and/or groups and/or services.

310 Staff training/education meeting: In-service training experience specifically established for teaching purposes aimed at improving staff skills and competence. May involve orientation of new staff members to various program activities and functions.

312 Discussion participation: Staff participation with other organizational staff in a situation established for sharing information and ideas around non-administratively related subjects.

315 Policy council meeting: Time devoted to all the interactions occurring at recognized policy council meetings.

320 Case conference: A discussion involving two or more program staff persons during which the case of a particular individual or client is of concern.

325 Program planning: Preparation and establishment of program objectives, preparing materials and presentations.

326 Program evaluation: Process of reviewing and evaluating program goals and accomplishments through quantitative and qualitative methods.

327 Research planning: Coordination and implementation of activities designated as research which are based on a predetermined systematic research design.

362 Sick leave: Absence from work because of illness.

363 Annual leave/vacation: Absence from work on pre-arranged vacation.

364 Professional leave: Absence from work to engage in some pre-arranged job-related activity such as professional meetings, professional growth experiences, professional conventions, and other previously approved activities.

365 Other leave time: To be specified

366 Other intra-organizational services: To be specified in memorandum column.

368 Room clean up: All activities related to cleaning up the instructional/treatment space.

Community Services (400-499)

400 Client-centered consultation: Discussion with another professional and/or person regarding the disposition of a program member's status.

405 Non-client-related consultation: This activity covers a wide range of non-client related consultation and education as is conducted by the program staff for the growth and development of people from outside the program. This activity is usually sponsored by another agency.

410 Public information dissemination: A one way educational process of importing knowledge to and changing attitudes of the general public. It includes speeches and lectures, both planned , educational campaigns, and routine responses to requests of information.

420 Collaboration with other professionals: Interaction and/or collaboration with other professionals on specific tasks that are non-client related.

425 Meeting with visitors: To be used to indicate participation in hosting or relating to a consultant or guest who is a visitor to the program.

430 Same as 425 but applies only to consultants.

435 Technical assistance/training: Provide specific training and technical assistance that is determined by prearranged contractual arrangement outlining all objectives, procedures and evaluation activities.

440 Student supervision: Supervise students who are providing volunteer service or are meeting practicum and/or internship experiences.

445 Materials preparation: Preparation of materials for activities related to community service that is not specifically programed/education/treatment oriented.

450 Organizational meetings: Participation in organizational meetings occurring in the community which directly afffect program.

455 Other community service: All other services not covered by the above codes.

Nutrition Program (500-599)

500 Nutrition planning/evaluation (self-explanatory).

510 Food purchasing (self-explanatory).

520 Food preparation (self-explanatory).

530 Clean up: All tasks and clean up activities pertaining to the nutrition program.

APPENDIX C

DAILY EVENT RECORD

Date

Staff Person: _____ Staff I.D. _____

Department: _____

CONSUMER NAME/MEMORANDUM	CONSUMER/ OTHER	ACTIVITY CODE	DURATION HRS	DURATION MIN	LOCATION	SPECIAL PROJECT

APPENDIX D

Detailed Code-Individual
Staff Analysis

Staff ID _____

Month _____

Code #	1 #Hr	2 #Hr	3 #Hr	4 #Hr	5 #Hr	6 #Hr	7 #Hr	8 #Hr	9 #Hr	10 #Hr	11 #Hr	12 #Hr	13 #Hr	14 #Hr	15 #Hr	16 #Hr	17 #Hr	18 #Hr	19 #Hr	20 #Hr	21 #Hr	22 #Hr	23 #Hr	24 #Hr	25 #Hr	26 #Hr	27 #Hr	28 #Hr	29 #Hr	30 #Hr	31 #Hr	Totals
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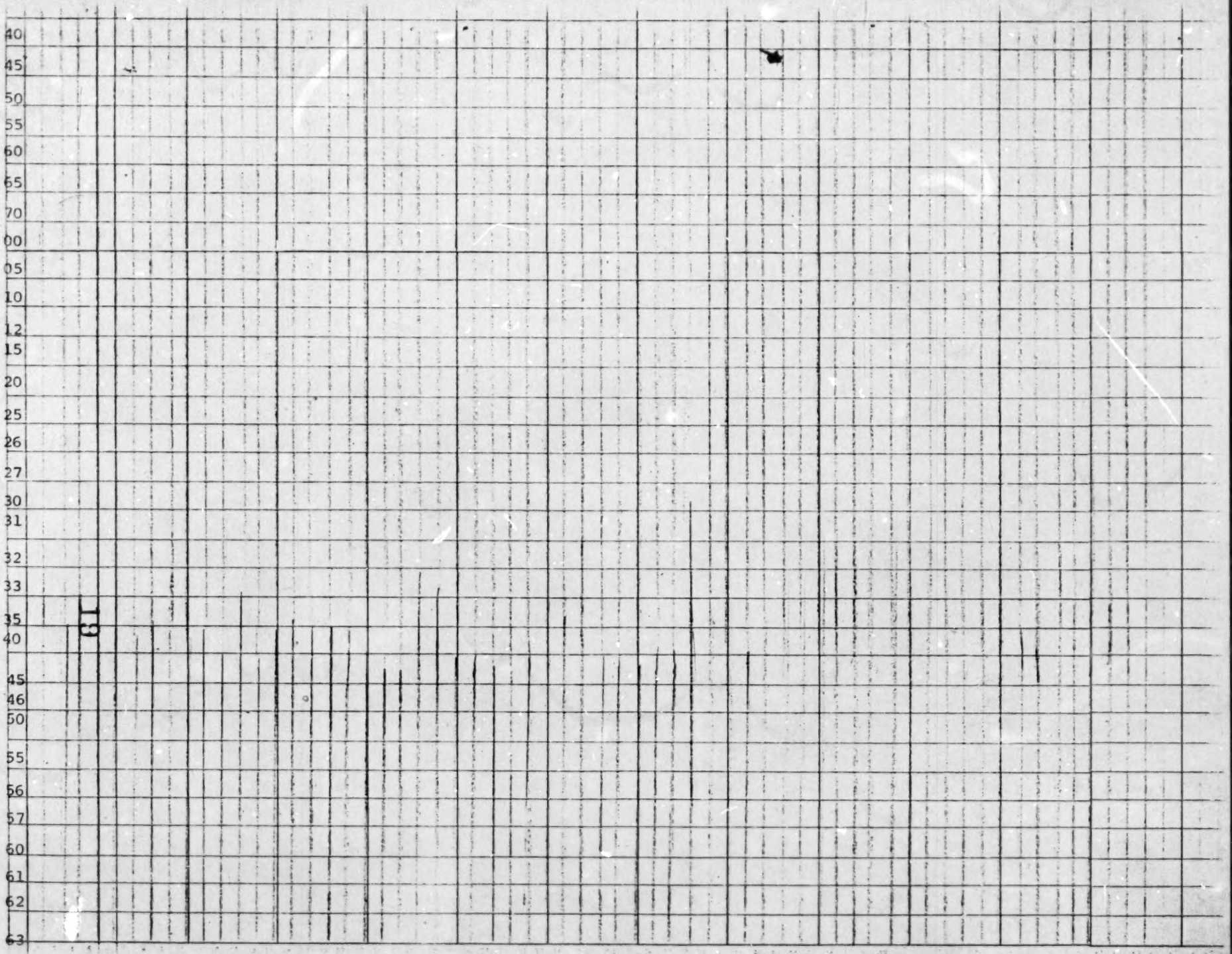
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APPENDIX E

Composite

DAILY EVENT RECORD

For _____, 19___

Department_____

Staff Name		10-99	100-199	200-299	300-399	400-499	500-599	TOTAL 1	TOTAL 2 Time Commitment	% Ratios T_1 to T_2
	Staff Hours									
	Percentage									
	# Consumers									
	Percentage									
	Staff Hours									
	Percentage									
	# Consumers									
	Percentage									
	Staff Hours									
	Percentage									
	# Consumers									
	Percentage									

12/17/75
HS/SEMH/RC

APPENDIX F

Staff I.D. _____

DAILY REPORT BY STAFF FOR MONTH OF _____, 19 ____

	100-199		200-299		300-399		400-499		500-599		TOTALS	
	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours

APPENDIX F

DAILY REPORT BY STAFF FOR MONTH OF _____, 19 ____

Calendar Date	10-99		100-199		200-299		300-399		400-499		500
	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer	Staff Hours	# Consumer
1											
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